



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## REGULAR MEETING OF THE STATE TAX COMMISSION

### AGENDA

**DATE OF MEETING:** January 25, 2005

**PLACE OF MEETING:** Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of December 20, 2004 as presented.
2. Approval of the minutes of December 28, 2004 as presented.
3. **Scheduled for 9:15 A.M. - TELEPHONIC CONFERENCE**  
Classification Appeal No. 04-002 – Steven and Patricia Sprague  
Bay De Noc Township, Delta County. Parcel No. 21-003-201-011-00.  
2004 Classification: Residential Real.  
Requested Classification: Agricultural Real.  
Assessor's Recommendation: Residential Real.  
ACD Staff Recommendation: Residential Real.
4. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.  
**Scheduled for 9:30 A.M., 10:00 A.M., 1:30 P.M. and 2:30 P.M.**
5. **Scheduled for 2:30 P.M. – TELEPHONIC CONFERENCE**  
Classification Appeal No. 03-021 – Mary J. Repar  
West Branch Township, Ogemaw County. Parcel No. 65-014-024-017-00.  
2003 Classification: Residential Real.  
Requested Classification: Agricultural Real.  
Assessor's Recommendation: Residential Real.  
ACD Staff Recommendation: Residential Real.
6. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

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7. Letter from Joan E. Peoples, Executive Secretary, State Assessors Board, regarding the response of the State Assessors Board to the denial by the State Tax Commission to provide the questions and answers to and review the Personal Property Examination, now and after each time the examination is amended.
8. Memo from Dianne Wright of the Property Services Division regarding "idle equipment" status for property receiving an IFT exemption under the provisions of PA 198 of 1974.
9. Memo from Timothy Schnelle of the Assessment and Certification Division regarding the request from Republic Township that the STC intervene in a matter before the Michigan Tax Tribunal involving an increase in assessment ordered by the Commission on property owned by Northern Natural Gas Company.
10. Proposed process for responding to complaints regarding assessors, boards of review or equalization directors.
11. Memo from David C. Lee of the Assessment and Certification Division regarding the proposed Alternate 2005 Personal Property Statement Request from Nextel West Corp.
12. Letter from W. Scott Smith, Property Tax Manager of Pfizer, Inc. requesting a review of the administrative dismissal letter regarding Petitions 154-04-2940 and 154-04-2941.
13. Memo from David C. Lee of the Assessment and Certification Division regarding the proposed Alternate 2005 Personal Property Statement Request from Sprint Spectrum, LP.
14. Proposed STC Bulletin No. 1 of 2005 regarding the Random Week for Qualified Businesses.
15. Proposed STC Bulletin No. 2 of 2005 regarding Appeal Procedures for 2005 Appeals.
16. Proposed STC Bulletin No. 3 of 2005 regarding the 2005 Board of Review procedures.
17. Proposed Memo to Assessors, Equalization Directors, and Treasurers regarding the Payment In Lieu of Taxes on Certain State Lands.
18. Memo from Dave Berquist of the Assessment and Certification Division regarding Railroad Company Annual Reports.
19. Approval of certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 11-30-04.

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20. MCL 211.154 Petition 154-04-0274 Wendy's of Michigan  
Parcel No. 99067-001-A An Official Order was issued for the above-referenced property owner on August 24, 2004. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2004 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0832 GH Steel Products  
Parcel No. 70-50-58-209-000 An Official Order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2003 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1769 James & Elizabeth Huffman  
Parcel No. 49-003-680-010-00 An Official Order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Taxable and Requested Taxable values for the years 2001, 2002, and 2003 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0600 Grillo's Pub & Grill Inc.  
Parcel No. 50-10-29-353-014-001 An Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax year had been issued.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1405 Joe Sener & Kathleen Jones  
Parcel No. 62-24-25-349-018 An Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2004 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1404 Joe Sener & Kathleen Jones  
Parcel No. 62-24-25-349-019 An Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2004 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2099 Ronald & Joan Patterson  
Parcel No. 49-003-233-033-30 An Official Order was issued for the above-referenced property owner on October 29, 2004. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the years 2001, 2002, 2003, and 2004 had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-03-2191 Douglas & Dianne Craft

Parcel No. 30-04-115-001-169 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2003 and an incorrect parcel number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1032 Gary & Karen Wehrwein

Parcel No. 30-04-095-001-457 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1039 Alfred Rhoades

Parcel No. 30-04-080-001-023-19-5-1 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that incorrect amounts for the Assessed and Taxable Values had been submitted. It has been requested that the official order be rescinded and a revised petition that has been submitted be scheduled for a future meeting.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-1041 William Linden

Parcel No. 30-04-115-001-084 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-03-0609 Detroit Bagel & Deli

Parcel No. 50-10-32-101-003-002 An Official Order was issued for the above-referenced property owner on November 29, 2004. Notice was received that an incorrect school district had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-03-2025 Laurie Ann Welton

Parcel No. 30-04-095-001-457 An Official Order was issued for the above-referenced property owner on November 29, 2004. Notice was received that incorrect amounts for the Requested Taxable values for the years 2001, 2002, and 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1115 Barton Malow Company

Parcel No. 30-04-095-001-457 An Official Order was issued for the above-referenced property owner on November 30, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-1938 Dover Resources

Parcel No. 90028-150-A An Official Order was issued for the above-referenced property owner on November 30, 2004. Notice was received that an incorrect amount for the Original Assessed value for the year 2004 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

21. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See attached list for identification. Staff Recommendation: Revoke.
22. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).
23. Industrial Facility Exemption Application to Commission for approval to correct the revocation per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Amend Revocation, Rescind and Correct to: (Revocation effective December 30, 2004.).
24. Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. (Requested by certificate holder). See attached list for identification. Staff Recommendation: Approve.
25. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. (Requested by certificate holder). See attached list for identification. Staff Recommendation: Approve.
26. P.A. 328 of 1998, Personal Property Exemption Applications to Commission for approval of the certificates. Staff Recommendation: Approve.
27. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
28. Neighborhood Enterprise Zone Application to Commission for approval to transfer the certificate. See attached list for application identification. Staff Recommendation: Approve.
29. Neighborhood Enterprise Zone Application to Commission for approval to revoke the certificate per the local unit's request. See attached list for application identification. Staff Recommendation: Revoke.

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30. Neighborhood Enterprise Zone Applications to Commission for approval to dismiss the certificate. See attached list for application identification. Staff Recommendation: Dismiss.
31. Memo from David C. Lee of the Assessment and Certification Division regarding the proposed Alternate 2005 Personal Property Statement Request from T-Mobile USA, Inc.
32. Memo from David C. Lee of the Assessment and Certification Division regarding the proposed Alternate 2005 Personal Property Statement Request from State Farm Mutual Automobile Insurance Company.